



**Fiscal Note**

**S.B. 159**

2022 General Session  
 School Funding Provisions  
 by Owens, D.



**General, Education, and Uniform School Funds**

JR4-4-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(136,800)	\$(19,863,200)	\$(20,000,000)

**State Government**

UCA 36-12-13(2)(c)

Revenues	FY 2022	FY 2023	FY 2024
New Account Created By Bill (FN Only)	\$0	\$20,000,000	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$20,000,000</b>	<b>\$0</b>

Enactment of this bill creates the Rural School District Improvements Revolving Loan Account. To fund this revolving loan account may require at least \$20,000,000 one-time from the Uniform School Fund in FY 2023.

Expenditures	FY 2022	FY 2023	FY 2024
Uniform School Fund	\$0	\$136,800	\$136,800
Uniform School Fund, One-time	\$0	\$19,863,200	\$(136,800)
New Account Created By Bill (FN Only)	\$0	\$20,000,000	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$40,000,000</b>	<b>\$0</b>

Enactment of this bill modifies the calculation of weighted pupil units (WPU) when a school district consolidates two Necessarily Existent Small Schools. For each school district that opts to consolidate schools, the number of WPUs generated by the combined school may increase by approximately 35 in the third year after consolidation. At the current WPU Value of \$3,908, the additional cost to the state would be \$136,800 ongoing. This amount may vary depending on the schools consolidated, the number of WPUs calculated, and the WPU Value at the time of implementation. Enactment of this bill also creates the Rural School District Improvements Revolving Loan Account. The creation of this account may cost the State Board of Education \$20,000,000 one-time from the Uniform School Fund in FY 2023 to fund the revolving loan account.

	FY 2022	FY 2023	FY 2024
<b>Net All Funds</b>	<b>\$0</b>	<b>\$(20,000,000)</b>	<b>\$0</b>

**Local Government**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct expenditures from tax or fee changes for Utah residents and businesses.

**Regulatory Impact**

UCA 36-12-13(2)(d)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

**Performance Evaluation**

JR1-4-601

This bill creates a new program or significantly expands an existing program. For a list of questions lawmakers might ask to improve accountability for the proposed program, please see:  
<https://budget.utah.gov/newprogram>

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.